inserting "subdivision" for the word "clause". I think that would be more in keeping with Nebraska statutory style. I would move the amendments.

SENATOR CLARK: Is there any discussion on the committee amendments? If not, all those in favor vote aye, opposed vote nay.

CLERK: Senator Clark voting yes.

SENATOR CLARK: Have you all voted on the committee amendments? Record the vote.

CLERK: 26 ayes, 0 nays, Mr. President, on the adoption of the committee amendments.

SENATOR CLARK: The committee amendments are adopted. Now on the bill. Oh, you have an amendment? An amendment up first.

CLERK: Senator Barrett would move to amend by adding the emergency clause.

SENATOR CLARK: Senator Barrett.

SENATOR BARRETT: Yes, Mr. President, members, this was essentially necessary at the request of some of the institutions of higher learning in the state. By attaching the E clause this would disqualify nonteaching people through the summer months for benefits under unemployment. Without the E clause they would be able to collect benefits during the summertime and the Department of Labor has no objection. They can work with it. I move for the adoption.

SENATOR CLARK: All those in favor of the amendment vote aye, opposed vote nay.

CLERK: Senator Clark voting yes.

SENATOR CLARK: Have you all voted? Record the vote.

CLERK: 28 ayes, 0 nays, Mr. President, on adoption of Senator Barrett's amendment.

SENATOR CLARK: The E clause is adopted. Now on the bill, Senator Barrett.

SENATOR BARRETT: Thank you, Mr. President. LB 245 is simply a compliance bill. Under the Tax Equity and Fiscal Responsibility Act passed by the Congress in 1982 it is necessary that our wage base, our taxable wage base be